



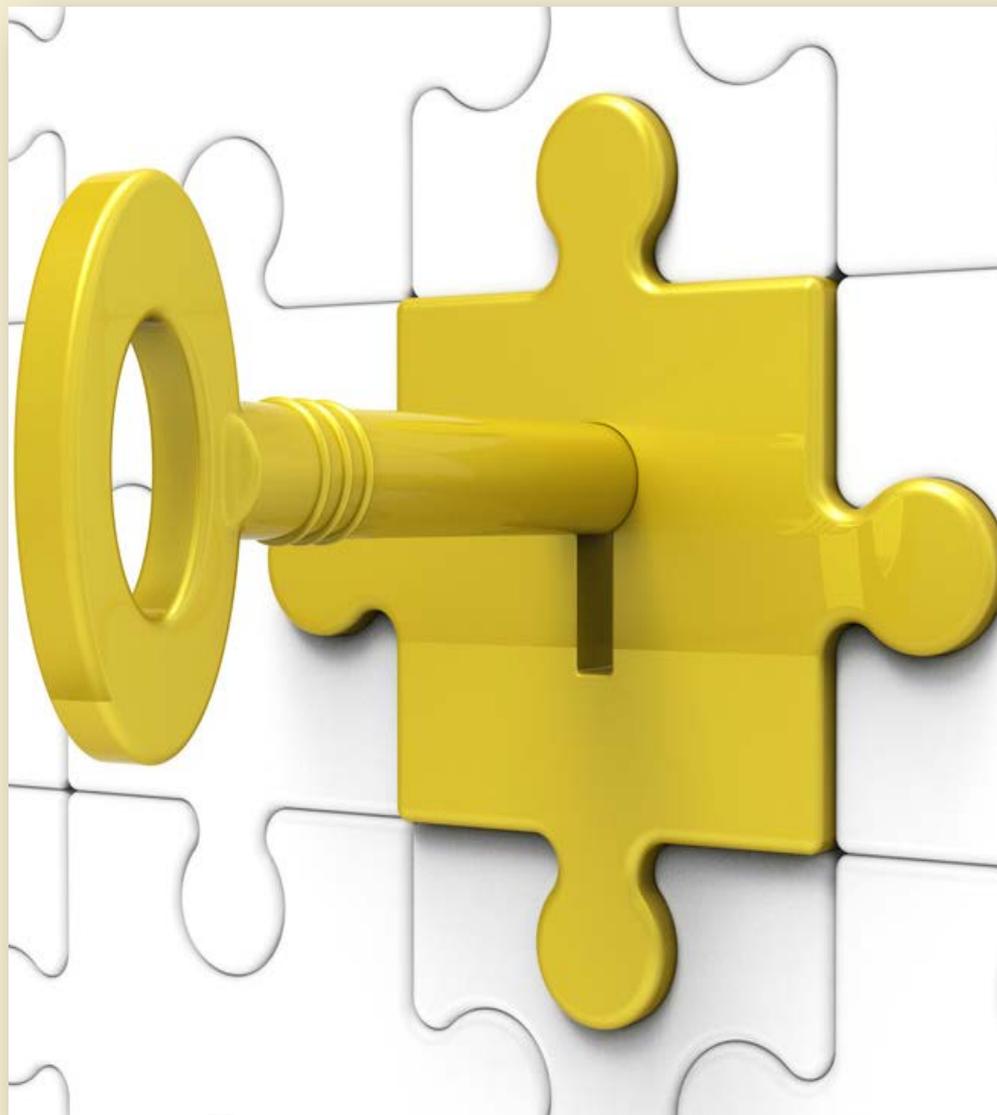
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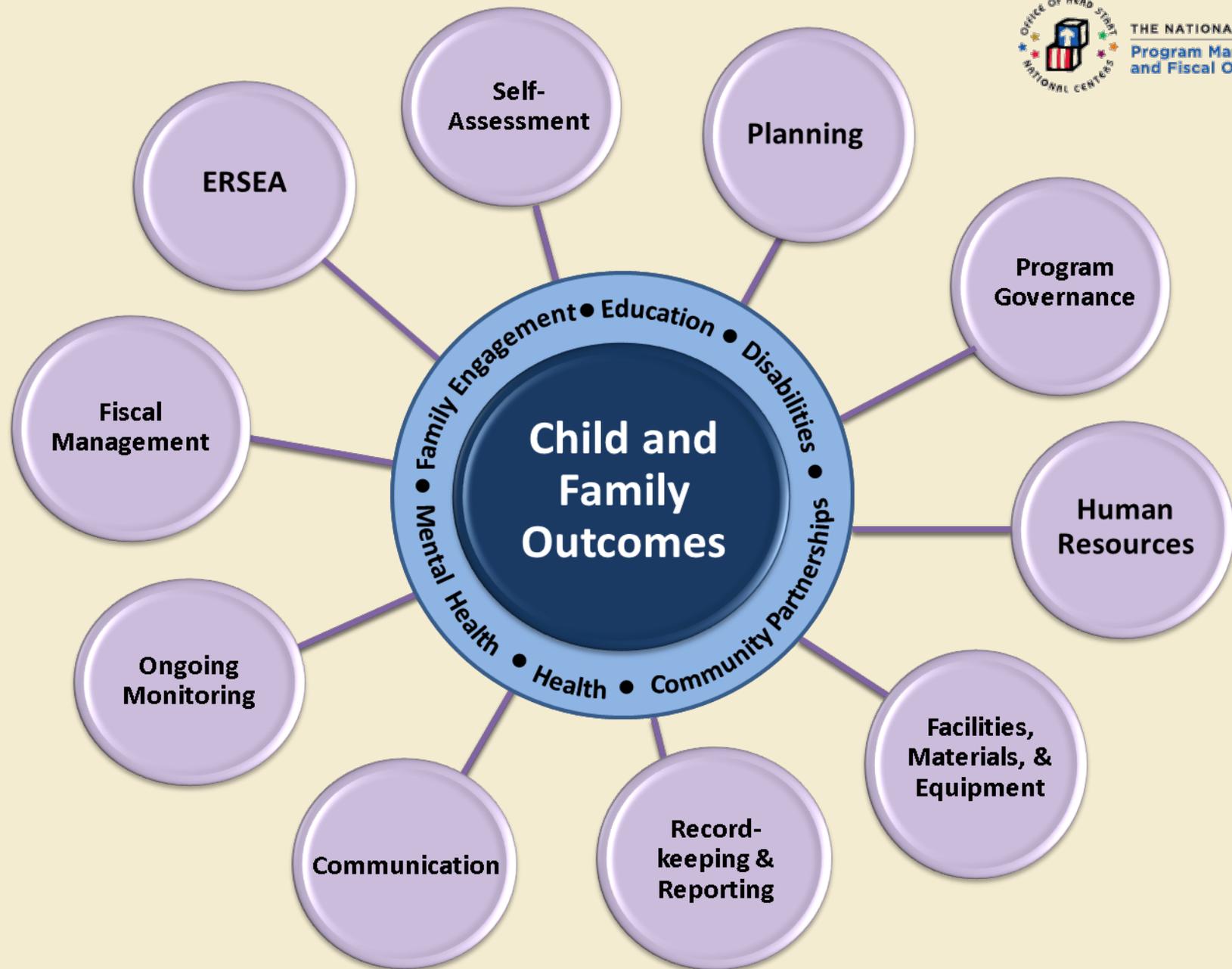
# Head Start A to Z: *Fiscal Management* Part I



# Key Message

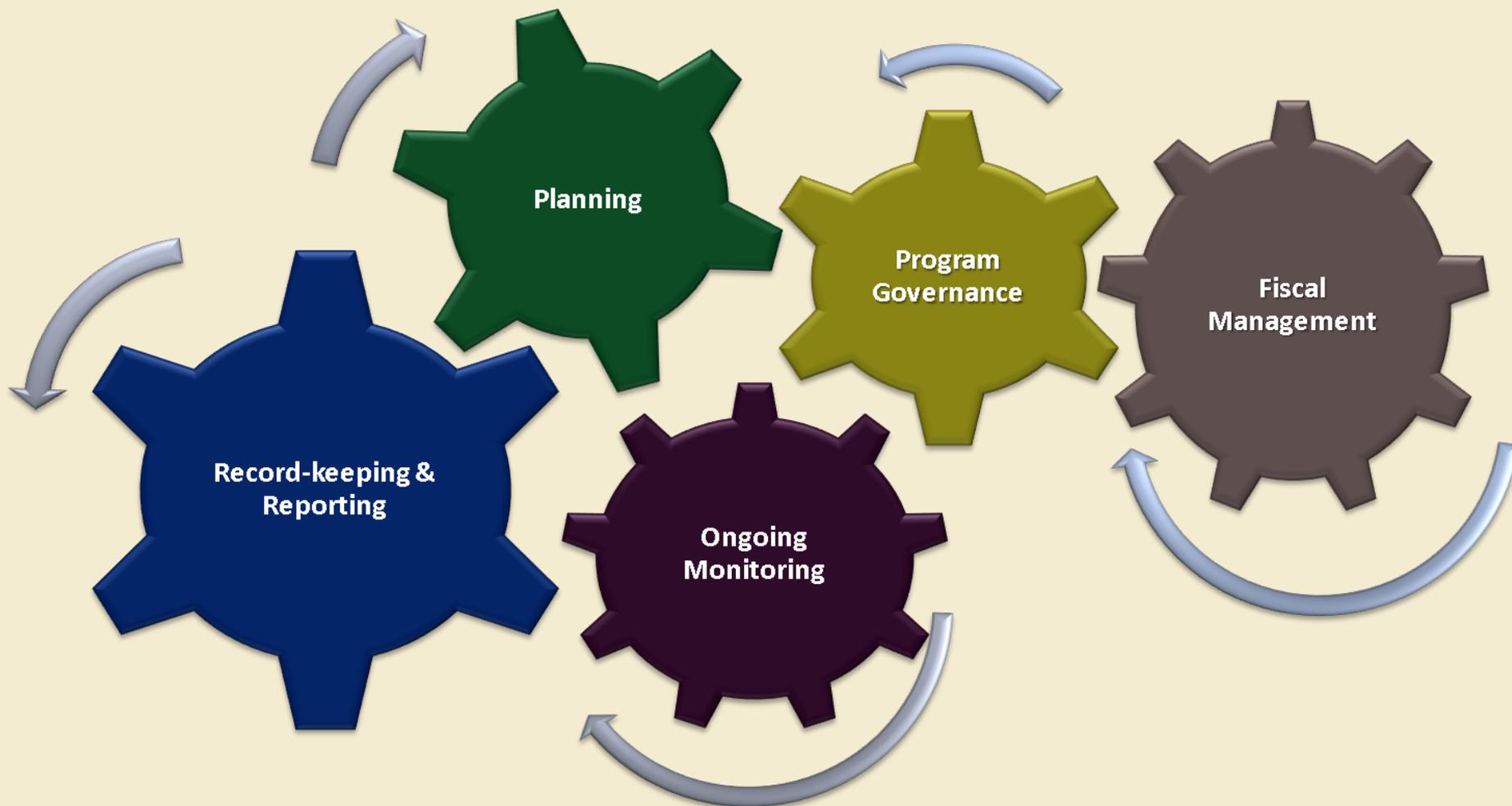
Head Start is a complex and evolving organization, with extensive regulations, policies, values, and traditions.







# Systems Are Linked





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# Nifty Notes



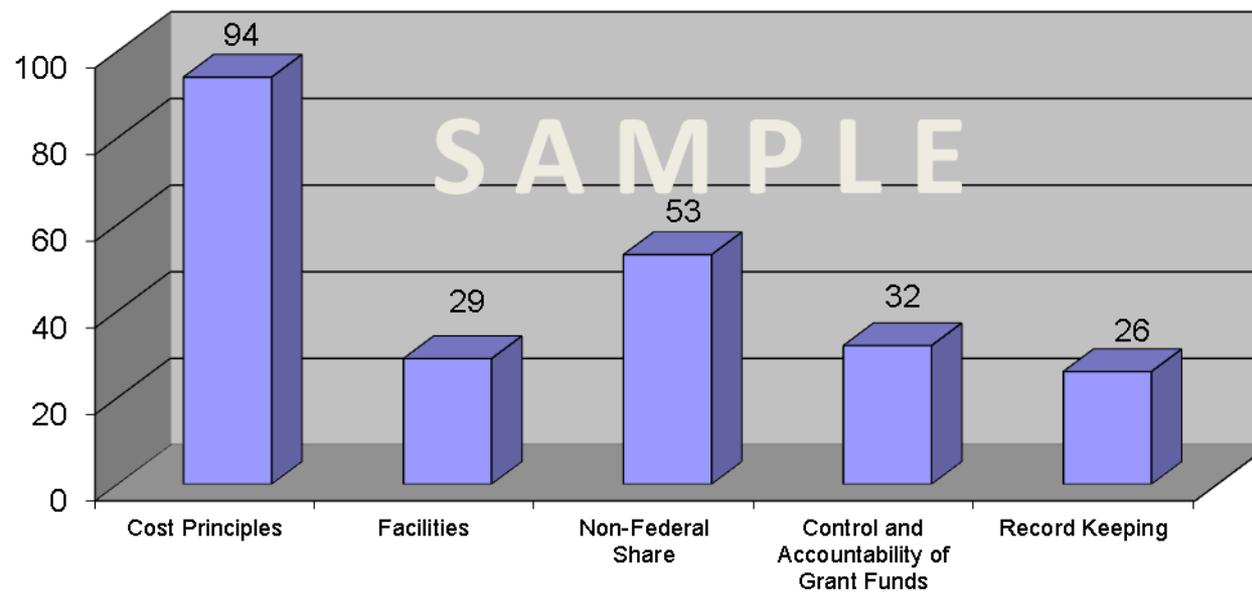
# Outcomes

- Identify your role and relationship with important fiscal stakeholders
- Become familiar with federal fiscal regulations impacting Head Start operations
- Learn about key fiscal terms and concepts



# 2012 National OHS Monitoring Fiscal Findings

Open Review findings-fiscal  
(FY 2012)



Sample graph



# Your Role and Communication Pathways with Fiscal Stakeholders



# Head Start Leader & Fiscal Management

What you  
need to **know**

Fiscal regulations

Fiscal concepts

Fiscal P&Ps

What you  
need to **do**

Collaborate with  
fiscal staff

Bridge between  
fiscal/program

Monitor and  
evaluate fiscal  
systems

Promote  
communication &  
transparency

What you  
need to  
**oversee**

Budget  
Development and  
Monitoring

Compensation

Property  
Management

Financial  
Reporting



# What you need to *know*

## Fiscal Regulations

- Head Start Act Sect. 642: Fiscal Reporting
- Grants Admin: 45 CFR 1301
- Uniform Admin. Regs: 45 CFR 74 & 92\*
- Cost Principles: 2 CFR 220, 225, 230\*

## Fiscal Concepts

- Reasonable, allowable & allocable
- Internal controls & segregation of duties
- Non-Federal share
- Cash management
- Maintaining records
- Understanding your own audit
- Administrative cost limitations

## Fiscal P&Ps

- Your organization's fiscal policies and procedures



# Cost Principles Activity



## Preview Head Start A to Z Fiscal Part II

- What You Need to Do and Oversee
- Internal Controls Activity
- Digging Deeper into Budgeting
- Non-Federal Share Activity
- Fiscal Reporting

**Questions/  
Comments?**



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